

**TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE**



FISCAL NOTE

SB 2138

January 14, 2011

SUMMARY OF BILL: Requires the Commissioner of Revenue to conduct a study of the potential impact on tax revenue of adopting regional water planning methods that are utilized by states which are members of the Southeast Interstate Forest Fire Protection Compact. Such report shall be due on the first organizational day of session in 2013 as part of its required report concerning other tax laws.

ESTIMATED FISCAL IMPACT:

NOT SIGNIFICANT

Assumption:

- Any increase in state expenditures to conduct the study will be not significant and can be accommodated without an increased appropriation or a reduced reversion.

CERTIFICATION:

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in black ink, appearing to read "Lucian D. Geise".

Lucian D. Geise, Executive Director

/rnc